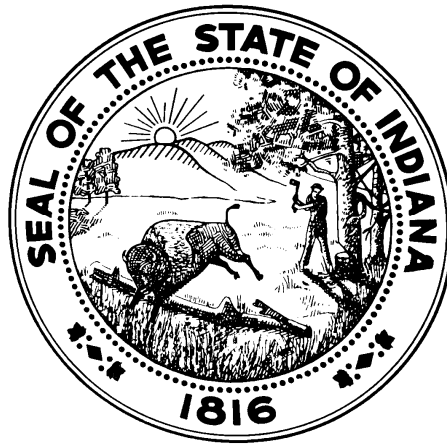


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT
OF
BUILDING COMMISSION
TIPPECANOE COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
07/16/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Ronald Highland	01-01-07 to 12-31-08
President of the County Council	Jeff Kemper Tom P. Murtaugh	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	KD Benson Ruth E. Shedd	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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302 WEST WASHINGTON STREET
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TO: THE OFFICIALS OF TIPPECANOE COUNTY

We have audited the records of the Building Commission for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Tippecanoe County for the year 2007.

STATE BOARD OF ACCOUNTS

May 14, 2008

BUILDING COMMISSION
TIPPECANOE COUNTY
AUDIT RESULT AND COMMENT

FEES ASSESSED

The Building Commission did not charge fees in accordance with the approved fee schedule. We selected 29 building permits issued during our audit period. One permit selected was assessed a fee at the minimum rate of \$60.00; however, the fee charged should have been \$470.80. Another permit selected was assessed a fee of \$638.92; however, the fee charged should have been \$725.47.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Officials or employees authorizing, directing or executing write-offs or adjustments to records which are not documented or warranted may be held personally responsible. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 2)

BUILDING COMMISSION
TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2008, with Kenneth Brown, Deputy Building Commissioner; Carol J. Underhill, Permit Coordinator; Ruth E. Shedd, President of the Board of County Commissioners; Kevin L. Underwood, County Council member; and Jennifer Weston, Auditor. The officials concurred with our audit finding.